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(b) Building Grants.

Generally, these are restricted to one-half of the estimated expenditure. In the case of secondary schools, a grant equal to one-half of the cost of construction of buildings is now given for those institutions opened prior to 1930 only. The grant is also restricted to building schemes for secondary schools for girls and for the provision of playgrounds for all schools. That is, except in very special and exceptional cases, no building grants are now given in the case of buildings for secondary schools for boys.

Medical Grants.

Maintenance grants are now given only to certain old institutions opened prior to March 1915. Building and equipment grants are given to the extent of one-half of the total cost in the case of approved schemes.

Public Health Grants—

(a) Water-supply and Drainage Schemes.

Half grants have usually been given except in the case of rural water-supply schemes where the Government meet the entire initial cost.

(b) Maternity and Child Welfare.

Grants are given at present to cover one-half of the expenditure on the construction of buildings for maternity and child-welfare centres according to approved type-designs. Maintenance grants are also given equal to one-fourth or half the expenditure according to the financial condition of the local body concerned.

(c) Anti-malarial operations.

One-third grants only are given in respect of anti-malarial operations.

Grants for Roads, Bridges, etc.

Although the Government have taken over the main roads, they are giving non-recurring grants for capital works on the roads left with district boards (including village communications) on the merits of each case. They are generally half grants. The half grant principle is applied also to the provision of dustless surfaces for roads in built-up areas, and to road works of district boards included in the Post-war Road Development Programme, including village communications.

Fixed annual grants are made to a few local bodies for the maintenance of certain roads.

APPENDIX II.

[Vide item III, at pages 213 and 214 supra.]

Statement showing the provision separately included in the Budget for 1948–9 for the Agency Tracts (Partially Excluded Areas).

(*See* paragraph 61.)

Head of account.	*Budget Estimate, 1948–9.* Standing sanctions.	New schemes.	Total.
	RS.	RS.	RS.
8. Provincial Excise	83,800	..	83,800
9. Stamps	1,600	..	1,600
10. Forest	3,11,300	..	3,11,300
11. Registration	7,500	..	7,500
18. Irrigation	29,700	..	29,700
25. General Administration	3,96,300	..	3,96,300
29. Police	3,61,800	..	3,61,800
37. Education	5,09,000	21,000	5,30,000
38. Medical	1,65,100	9,200	1,74,300
39. Public Health	3,77,100	22,500	3,99,600
40. Agriculture	2,23,100	11,900	2,35,000
41. Veterinary	25,100	..	25,100
42. Co-operation	8,600	2,200	10,800
50. Civil Works	14,44,300	70,000	15,14,300
57. Miscellaneous—Contribution to the Posts and Telegraphs Department for the maintenance of unremunerative Posts and Telegraph offices.	20,900	..	20,900
Total ..	39,65,200	1,36,800	41,02,000

APPENDIX III.

[Vide item III at page 217 supra.]

Revenue and Expenditure of Revenue Account of the Madras Province from 1937–8—1945–6.

(*See* paragraph 69.)

A. REVENUE.

Number of major head. (1)	Major head of revenue. (2)	1937–8. (3)	1938–9. (4)	1939–40. (5)	1940–1. (6)	1941–2. (7)	1942–3. (8)	1943–4. (9)	1944–5. (10)	1945–6. (11)
		RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
IV	Taxes on income other than Corporation tax.	18·75	22·50	41·85	62·40	1,10·85	1,63·50	2,92·50	3,98·40	4,31·25
VII	Land Revenue—									
	Gross receipts	7,15·39	7,00·78	7,26·55	7,35·24	7,49·20	7,53·12	7,97·92	8,44·48	7,97·33
	Deduct—Portion of land revenue due to irrigation.	– 2,19·49	– 1,87·41	– 2,09·68	– 2,35·12	– 2,23·81	– 2,33·43	– 2,90·18	– 2,95·30	– 2,73·74
	Net receipts ..	4,95·90	5,13·37	5,16·87	5,00·12	5,25·39	5,19·69	5,07·74	5,49·18	5,23·59
VIII	Provincial Excise	4,03·07	3,72·23	3,36·03	3,39·65	3,77·99	4,67·11	7,19·51	12,77·89	16,79·50
IX	Stam s	1,92·69	1,73·37	1,74 26	1,80·14	1,89·47	2,17·87	2,83·74	3,21·98	3,74·20
X	Forest	50·46	45·63	44·83	48·48	50·95	71·89	1,16·22	1,43·48	1,43·24
XI	Registration	33·29	32·70	32·96	37·14	40·06	49·57	75·16	66·16	69·83
XII	Receipts under Motor Vehicles Acts.	53·95	81·22	80·50	79·87	77·06	64·58	63·51	77·61	97·96
XIII	Other taxes and duties	2·87	3·19	79·28	1,30·02	1,20·35	1,45·48	3,22·69	6,35·02	7,28·03
XVII	Irrigation—									
	Direct receipts	6·75	6·31	6·15	6·87	6·76	8·20	10·32	11·26	11·73
	Portion of land revenue due to works.	1,38·48	1,28·26	1,33·50	1,44·38	1,43·59	1,58·20	1,81·80	1,85·40	1,67·08
	Total Gross receipts.	1,45·23	1,34·57	1,39·65	1,51·25	1,50·35	1,66·40	1,92·12	1,96·66	1,78·81
	Deduct—Working expenses.	– 43·44	– 38·39	– 39·18	– 40·62	– 41·81	– 41·08	– 51·79	– 66·36	– 70·00
	Net receipts ..	1,01·79	96·18	1,00·47	1,10·63	1,08·54	1,25·32	1,40·33	1,30·30	1,08·81
XVIII	Irrigation—									
	Direct receipts	1·96	1·99	2·14	2·00	1·91	2·18	2·59	2·47	2·80
	Portion of land revenue due to works.	81·01	59·15	76·18	90·74	80·22	75·23	1,08·38	1,09·90	1,06·66
	Total ..	82·97	61·14	78·32	92·74	82·13	77·41	1,10·97	1,12·37	1,09·46

XX	Interest	19·54	19·73	23·35	24·40	24·35	25·60	24·00	51·36	95·00
XXI	Administration of Justice ..	15·71	15·39	17·65	20·33	21·60	24·07	51·01	45·72	53·75
XXII	Jails and Convict Settlements ..	6·26	5·98	6·33	7·23	8·35	9·27	11·23	14·86	15·76
XXIII	Police	6·40	5·66	8·10	6·79	6·92	7·31	10·30	10·28	18·93
XXIV	Ports and Pilotage	..	44·67	..	..	..	..	..	..	..
XXVI	Education	8·03	8·35	9·28	10·00	9·38	9·98	10·84	12·24	15·41
XXVII	Medical	10·98	10·25	10·08	10·27	10·18	11·10	12·73	15·78	18·15
XXVIII	Public Health	3·02	2·59	2·60	2·61	2·55	3·07	4·48	4·36	6·63
XXIX	Agriculture	3·37	3·12	3·19	3·73	3·78	8·52	11·87	12·08	20·73
XXX	Veterinary	0·96	1·02	1·13	1·17	1·19	1·66	1·49	3·11	3·34
XXXI	Co-operation	3·96	4·18	3·89	4·22	3·90	3·54	3·13	5·13	7·60
XXXII	Industries	16·95	18·85	21·63	26·12	28·95	29·78	44·33	67·93	59·17
XXXIII	Aviation	..	..	..	..	..	..	0·07	..	..
XXXVI	Miscellaneous departments ..	7·06	7·62	7·76	8·14	8·99	9·58	9·95	10·55	11·02
XXXIX	Civil Works	23·63	25·12	30·96	27·54	26·41	36·41	45·13	21·76	48·46
XLI	Receipts from Electricity Schemes (Gross).	31·14	42·51	53·85	66·41	77·71	84·44	93·82	1,03·66	1,17·73
	Deduct—Working Expenses ..	— 13·61	— 24·81	— 40·86	— 28·44	— 3·01	— 36·75	— 43·35	— 54·61	— 63·88
	Net receipts	17·53	17·70	12·99	37·97	74·70	47·69	50·47	49·05	53·85
XLIV	Receipts in aid of superannuation.	2·57	2·88	2·72	2·49	3·28	5·42	3·49	3·79	6·03
XLV	Stationery and Printing ..	4·24	3·96	4·26	6·10	4·59	5·54	5·08	7·75	12·92
XLVI	Miscellaneous	14·67	14·58	14·34	26·95	32·77	45·93	33·67	37·33	41·34
L	Miscellaneous adjustments between Central and Provincial Governments.	..	0·27	0·27	0·26	0·14	0·15	0·12	0·18	0·13
LI	Extraordinary Receipts	..	..	..	..	..	..	0·01	0·16	0·18
LII-A	Transfer from Revenue Reserve Fund.	..	..	..	..	..	..	..	..	..
LII-B	Civil Defence	..	..	..	..	..	5·15	17·83	37·93	44·62
	Grand total ..	16,00·62	16,13·45	16,65·90	18,07·51	19,54·82	21,92·19	29,84·20	41,23·73	47,98·89

B. EXPENDITURE ON REVENUE ACCOUNT.

Number of major head.	Major head of expenditure.	1937–8.	1938–9.	1939–40.	1940–1.	1941–2.	1942–3.	1943–4.	1944–5.	1945–6.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
7	Land Revenue	26·31	25·36	23·79	22·85	17·39	25·41	23·45	25·77	26·01
8	Provincial Excise	33·68	32·18	30·29	28·13	27·06	32·03	36·07	46·07	51·59
9	Stamps	5·55	4·72	4·69	5·41	5·64	7·22	9·64	11·66	13·74
10	Forest	41·18	40·17	38·71	37·52	36·75	50·18	80·27	81·99	77·00
11	Registration	29·18	29·13	28·73	28·70	28·68	30·13	32·68	34·76	38·56
12	Charges on account of Motor Vehicles Acts.	44·12	75·06	74·87	71·52	70·72	62·00	45·67	62·00	68·19
13	Other Taxes and Duties ..	0·66	0·64	9·09	13·55	13·91	14·81	16·61	18·27	48·41
17	Irrigation Interest on works for which capital accounts are kept.	84·31	87·59	87·91	88·10	88·12	88·14	88·37	88·77	89·45
18	Irrigation—Other revenue expenditure financed from ordinary revenues.	43·74	39·09	39·05	36·96	35·62	36·43	58·99	87·63	77·54
19	Construction of irrigation, etc., works.	3·60	1·25	1·30	0·62	0·54	2·87	2·15	3·44	6·11
22	Interest on debt and other obligations.	50·92	58·54	66·40	68·87	65·50	68·49	63·77	60·93	65·40
	Deduct—Interest transferred to Commercial Departments.	– 99·36	–1,07·54	–1,11·80	–1,14·12	–1,17·44	–1,20·35	–1,21·99	–1,23·36	–1,26·45
	Net amount met out of ordinary revenues.	– 48·44	– 49·00	– 45·40	– 45·25	– 51·94	– 51·86	– 58·22	– 62·43	– 61·05
23	Appropriation for reduction or avoidance of debt.	4·38	5·13	6·74	20·56	52·48	33·55	41·42	49·26	55·90
25	General administration	2,76·77	2,76·76	2,75·30	2,69·29	2,76·52	2,82·60	3,00·51	3,14·36	4,27·24
27	Administration of Justice ..	93·50	90·63	88·44	87·48	90·26	96·33	1,05·20	1,13·74	1,28·80
28	Jails and convict settlements ..	23·40	23·22	24·76	28·75	33·92	44·59	64·16	62·11	61·50
29	Police	1,60·70	1,60·96	1,63·25	1,69·53	1,76·84	1,94·43	2,25·30	2,49·73	2,98·03
30-B	Ports and Pilotage	..	..	..	..	..	..	..	0·30	5·00
36	Scientific Departments	0·89	0·96	0·96	0·95	0·89	1·01	1·07	1·05	1·53
37	Education	2,57·95	2,61·98	2,63·57	2,79·03	2,87·36	2,99·08	3,18·71	3,66·16	4,59·72

38	Medical	94·70	98·14	97·53	1,01·65	1,02·65	1,10·50	1,30·10	1,52·62	1,80·00
39	Public Health	44·07	26·57	27·30	35·63	33·24	34·74	28·69	41·94	54·48
40	Agriculture	21·07	20·62	19·81	20·57	22·49	32·78	38·29	48·11	74·06
41	Veterinary	12·42	12·85	12·30	12·03	12·54	12·80	15·70	20·09	23·64
42	Co-operation	13·38	13·82	14·25	14·49	14·68	16·01	17·54	22·04	30·33
43	Industries	25·45	27·54	26·00	39·33	29·58	52·92	47·55	65·14	72·49
43-A	Capital outlay on Industrial development.	..	..	..	..	..	..	..	..	22·10
44	Aviation	..	..	..	0·10	0·28	..	..	..	..
44-A	Capital outlay on civil aviation ..	..	..	..	..	0·22	0·01	..	..	..
47	Miscellaneous Departments ..	20·16	21·11	21·21	21·91	23·40	26·38	29·60	40·15	71·93
50	Civil works	1,24·13	1,19·70	1,22·46	1,15·93	1,39·25	1,62·23	1,46·70	1,52·72	2,81·65
52	Interest on capital outlay on Electricity Schemes.	14·03	18·92	22·61	25·42	28·63	31·33	32·69	33·86	35·96
52-A	Other revenue expenditure connected with Electricity Schemes.	..	..	0·03	0·54	0·44	1·32	1·03	1·48	1·13
53	Capital outlay on Electricity Schemes.	..	..	..	13·50	75·00	..	..	..	..
54	Famine	3·50	16·04	17·65	0·28	2·49	36·72	1,92·04	3·53	6·32
55	Superannuation allowances and pensions.	91·72	97·12	1,12·73	1,10·10	1,13·65	1,16·12	1,22·94	1,30·60	1,38·19
55-A	Commutation of pensions ..	10·09	..	..	1·40	− 0·23	2·50	2·91	2·28	3·59
56	Stationery and printing	22·31	27·07	22·03	29·99	24·82	31·67	39·58	29·30	43·07
57	Miscellaneous	4·45	4·39	5·43	8·91	52·08	41·82	82·42	82·20	1,52·66
63	Extraordinary charges	..	..	..	0·01	0·88	0·04	3,62·59	3,04·58	−1,60·37
64-A	Transfer to Revenue Reserve Fund.	..	..	..	58·50	..	..	71·00	12,36·00	17,31·00
64-B	Civil Defence	..	..	..	0·76	..	1,07·79	2,30·72	2,01·90	1,62·64
	Grand total ..	15,82·96	16,09·72	16,37·39	17,54·75	18,66·86	20,66·63	29,84·14	41,23·18	47,98·74
	Revenue Surplus ..	17·66	3·73	28·51	52·76	87·96	1,25·56	0·06	0·55	0·15